

Tax system of consolidated taxpayers groups in Russia and ways of its improvement

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Abstract

© The Authors, published by EDP Sciences, 2018. One of perspective directions of business development is creation of large companies (holdings, concerns, corporations, etc.) that unite legally separate economic entities linked by organizational, economic and civil-law subordination. Increasing the efficiency of such companies and, on this basis, the growth of the national economy and its competitiveness in the world market is influenced by tax system of a group of interconnected companies. International experience has shown that these tax systems in different countries were created under the influence of a combination of various factors, most of which were due to both, historical development and mutual influence. The article presents the development of methodological approach to the improvement of Russian tax system for consolidated groups of taxpayers, which requires the integration of a number of scientific ideas and hypotheses of various schools and international experience in formation and development of the institution of consolidated tax reporting. This approach is based on the fact that consolidated group of taxpayers should be considered as an economic entity, which is a separate object of financial accounting and tax system. In present work with the help of such general scientific methods as system approach, comparison, method of data systematization and generalization, the conditions for creating consolidated group of taxpayers were studied; mechanism of consolidation and system of consolidated profitability reporting for the group of companies, their main content; the procedure for granting the right to set off losses, including losses incurred for the period preceding the year of consolidation of one company member of the group, against the profits of other members of the group.

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